

CLAIM OF PERSON(S) AT LEAST 55 YEARS OF AGE FOR TRANSFER OF BASE-YEAR VALUE TO REPLACEMENT DWELLING (Intracounty and Intercounty When Applicable)

(Section 69.5 of the Revenue and Taxation Code)



Lawrence E. Stone
Assessor

A. REPLACEMENT DWELLING

ASSESSOR'S PARCEL NUMBER		RECORDER'S DOCUMENT NUMBER	
DATE OF PURCHASE	PURCHASE PRICE \$	DATE OF COMPLETION OF NEW CONSTRUCTION	COST OF NEW CONSTRUCTION \$
PROPERTY ADDRESS (street, city, county)			

Is the new construction described above the result of new construction performed on a replacement dwelling which has already been granted the benefit under section 69.5 within the past two years? ☐ Yes ☐ No

If yes, what was the date of your original claim? _____

B. ORIGINAL (FORMER) PROPERTY

ASSESSOR'S PARCEL NUMBER	DATE OF SALE	SALE PRICE \$
PROPERTY ADDRESS (street, city, county)		

Was this property your principal place of residence? ☐ Yes ☐ No

NOTE: When applicable, if the property is located in a different county from that of the replacement property, you must attach a copy of the original property's latest tax bill and any supplemental tax bill(s) issued before the date of sale. Also, was there any new construction to this property since the last tax bill(s) and before the date of sale? ☐ Yes ☐ No *If yes, please explain:*

C. CLAIMANT INFORMATION (please print)

NAME OF CLAIMANT	SOCIAL SECURITY NUMBER
DATE OF BIRTH	AT LEAST AGE 55 <input type="checkbox"/> Yes <input type="checkbox"/> No
NAME OF SPOUSE (provide only if the spouse is a record owner of the replacement dwelling)	SOCIAL SECURITY NUMBER
DATE OF BIRTH	AT LEAST AGE 55 <input type="checkbox"/> Yes <input type="checkbox"/> No

Have either you or your spouse previously been granted relief under section 69.5 because of disability? ☐ Yes ☐ No

CERTIFICATION

I/We certify (or declare) under penalty of perjury under the laws of the State of California that: (1) neither of the claimant(s) above have previously been granted relief under section 69.5; (2) as a claimant/occupant I/we occupy the replacement dwelling described as my/our principal place of residence; and (3) the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief.

CLAIMANT'S SIGNATURE <input type="checkbox"/>	DATE
SPOUSE'S SIGNATURE <input type="checkbox"/>	DATE
HOME PHONE NUMBER ()	DAYTIME PHONE NUMBER ()
MAILING ADDRESS	

If there are not enough spaces above for additional claimant(s) information, please use the above format on a separate sheet of paper and attach. If you have any questions about this form, please contact the Assessor's Office. (Did you, as a claimant, remember to include a copy of your birth certificate with this form? If not, please do so.)

**All information provided on this form is subject to verification.
IF YOUR APPLICATION IS INCOMPLETE, YOUR CLAIM MAY NOT BE PROCESSED.**



Lawrence E. Stone
Assessor

County of Santa Clara Office of the County Assessor

County Government Center, East Wing, 70 West Hedding Street, San Jose, California 95110-1770
Ph: (408) 299-5588 FAX (408) 297-9526, Web: <http://www.scc-assessor.org> E-Mail: Assessor@asr.CO.Scl.CA.US
Necesita ayuda? La oficina del Assessor tiene empleados fluyentes en su lenguaje. Llamenos al (408) 299-5588.

GENERAL INFORMATION

California law allows any person who is at least 55 years of age (at the time of sale of original/former property) who resides in a property eligible for the Homeowners' Exemption (place of residence) or currently receiving the Disabled Veterans' Exemption to transfer the base-year value of the original property to a replacement dwelling of equal or lesser value within the same county. For purposes of this exclusion, *original property* and *replacement dwelling* mean a building, structure, or other shelter constituting a place of abode which is owned and occupied by a claimant as his or her principal place of residence, and *land* includes only that area of reasonable size which is used as a site for a residence. If an original property is a multi-unit dwelling, each unit shall be considered a separate original property. For purposes of this paragraph, *area of reasonable size that is used as a site for a residence* includes all land if any nonresidential uses of the property are only incidental to the use of the property as a residential site.

In addition, to qualify for transfer of a base-year value to a replacement dwelling all the following requirements must be met: (1) It must have been acquired or newly constructed on or after November 5, 1986 (except transfers between counties — see below); (2) The replacement dwelling (land and building) must be purchased or newly constructed within two years of the sale of the original property; (3) The original property must be subject to reappraisal at its current fair market value in accordance with section 110.1 or 5803 of the Revenue and Taxation Code or must receive a transferred base-year value as determined in accordance with sections 69, 69.3 or 69.5 of the Revenue and Taxation Code, because the property qualifies as a replacement residence; and (4) A claim for relief must be filed within 3 years of the date a replacement dwelling is purchased or new construction of that replacement dwelling is completed.

If you are filing a claim for **additional treatment** under section 69.5 as the result of new construction performed on a replacement dwelling which has already been granted the benefit, you must complete the reverse side of this form. You may be eligible if the new construction is completed within two years of the date of sale of the original property; you have notified the Assessor in writing of the completion of new construction within 30 days after completion; and the fair market value of the new construction (as confirmed by the Assessor) on the date of completion, plus the full cash value of the replacement dwelling at the time of its purchase/date of completion of new construction (as confirmed by the Assessor) does not exceed the *equal or lesser value* test.

In general, *equal or lesser value* means that the fair market value of a replacement property on the date of purchase or completion of construction does not exceed **100 percent** of market value of original property as of its date of sale if a replacement dwelling is purchased **before** an original property is sold; **105 percent** of market value of original property as of its date of sale if a replacement dwelling is purchased within one year **after** the sale of the original property; **110 percent** of market value of the original property as of its date of sale if a replacement dwelling is purchased within the **second year after** the sale of the original property.

The disclosure of social security numbers by all claimants of a replacement dwelling is mandatory as required by Revenue and Taxation Code section 69.5. [See Title 42 United State Code, section 405(c)(2)(C)(i) which authorizes the use of social security numbers for identification purposes in the administration of any tax.] The numbers are used by the Assessor to verify the eligibility of persons claiming this exclusion and by the state to prevent multiple claims in different counties. This claim is not subject to public inspection.

If you feel you qualify for this exclusion, you must provide evidence that you are at least 55 years old and/or declare under penalty of perjury (see reverse) that you are least 55, and complete the reverse side of this form. Generally, claimants will be granted property tax relief under section 69.5 of the Revenue and Taxation Code only once. However, the Legislature created an exception to this one-time-only clause. If a person becomes disabled **after** receiving the property tax relief for age, the person may transfer the base-year value a second time because of the disability. A separate form for disability must be filed. Contact the Assessor.

PLEASE NOTE: Transfers between counties are allowed only if the county in which the replacement dwelling is located has passed an authorizing ordinance. The acquisition of the replacement dwelling must occur on or after the date specified in the county ordinance.

(Please complete applicable information on reverse side.)